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Exhibit "A"

Notice of Transfer
[Unsecured and Reclamation claims]

Morat Gear Technology Inc, n/k/a **IMS:Gear Inc** a(n) **Georgia** corporation, its successors and assigns ("Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby absolutely and unconditionally sell, transfer and assign unto **AMROC INVESTMENTS, LLC**, a New York limited liability company, its successors and assigns ("Assignee") all rights, title and interest in and to the claim(s) of Assignor in the principal amount of **\$467,395.85** (proof of claim amount, defined as the "Claim") against **DELPHI CORPORATION., et al.**, (the "Debtor") together with interest, if any, in the United States Bankruptcy Court, Southern District of New York, or any other court with jurisdiction over the Proceedings (the "Court"), Administered at Case No.05-44481 (defined as the "Proceedings").

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim.

IN WITNESS WHEREOF, the undersigned has duly executed this Agreement by its duly authorized representative dated the 15th day of MAY, 2006.

MORAT GEAR TECHNOLOGY INC. n/k/a IMS GEAR INC.
 (Company Name)


WITNESS

(Signature)

TIMOTHY A. CORBIN, ADMINISTRATION MANAGER
 (Print Name and Title of Witness)

(Signature of Corporate Officer)

GREGORY A. VITEK, Vice President
 (Print Name and Title of Corporate Officer)

WITNESS 
(Signature)

David S. Leinwand, Senior Vice President
(Print Name And Title Of Witness)

AMROC INVESTMENTS, LLC

(Signature Of Corporate Officer)

Sonia E. Gardner, Senior Managing Director
(Print Name And Title Of Corporate Officer)

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